IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Writ Petition No. 136 of 2006 (M/B)

Pramod Kumar Rao,
S/o Late M.D. Rao,
R/o House No. 113, Sector 30,
Faridabad, Haryana. ……. Petitioner

Versus

1. Assistant Commissioner of Income Tax,
   Circle 2, Uttaranchal,
   District Dehradun.
2. Tax Recovery Officer,
   Circle 2, District Dehradun.
3. M/s Hardcore Fabricators Pvt. Ltd.,
   75/7 Rajpur Road,
   District Dehradun. …….. Respondents

Mr. Arvind Vashishth, Advocate holding brief of Mr. Paresh Tripathi, Advocate for the petitioner.

JUDGMENT

Coram: Hon. Rajeev Gupta, C.J.
Hon. P.C. Verma, J.

P.C. VERMA, J. (Oral)

1. This writ petition has been filed by the petitioner challenging the orders dated 21.02.2003, 14.08.2003 and 08.09.2005 passed by respondent No. 1.

2. By order dated 08.09.2005, certain dues of Income Tax have been sought to be recovered form the petitioner. It is not disputed by the petitioner that these recovery proceedings have been initiated to recover the Income Tax dues assessed in the assessment proceedings by the Assessing Authority against which no appeal was preferred. Since it is open for the petitioner to challenge the assessment order and seek the stay of recovery in appeal, we are not inclined to entertain the writ petition.

3. Hence, the writ petition is dismissed in limine. No order as to costs.

(P.C. Verma, J.) **(Rajeev Gupta, C.J.)**
13.02.2006 **13.02.2006**

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